



BOOKS ABROAD

REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2009

Registered Charity No SCO 11359

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Introduction

BOOKS ABROAD was founded as LINK in 1982 and was originally based in a cupboard in the Brander Library, Huntly. Some time after, the North East of Scotland Library Service granted LINK the use of space in the former caretaker's flat in the same building. The increased space permitted the development of proper storage and selection systems for donated books. In 1991 Gordon District Council (now Aberdeenshire Council) kindly gave us the use of a suite of offices in Rhyndale, allowing further expansion to our service. The name LINK was changed to BOOKS ABROAD at this time. In 2002, courtesy of a Landfill Tax Credit Award Grant, we took over the factory unit attached to the office. This provided the opportunity to greatly enhance our output which now runs at some 200,000 books per annum.

Book donations are received from Schools, Colleges, Universities, Libraries, Aberdeenshire Library Information Services, Book Publishers, Individuals and other Organisations throughout Scotland and some parts of England. We operate a collection service although some book donations are brought to us in Rhyndale by the donors. Our collection service extends only as far as the Central Belt of Scotland but we are currently negotiating to establish Collection Points in major cities in both Scotland and England.

BOOKS ABROAD sends carefully selected book parcels weighing approximately 8.5 kgs each (40-50 books on average) directly to educational establishments overseas. The parcels are wrapped in clear polythene which speeds passage through customs. We are demand driven, providing only the types of books requested by the recipients. Emphasis is upon quality, good condition books rather than quantity. Parcel sizes have been optimised to ensure that they can be carried to the most remote sites even where there is no road infrastructure. BOOKS ABROAD meet all transportation costs with no cost to be borne by the recipients.

Strenuous efforts are made to satisfy all bona fide requests received. If we cannot satisfy demand from our stock of used books, then we purchase new books as funds permit e.g. readers, grammar, dictionaries, atlases and health books.

More recently, we have been expanding our Special Project Activities by sending quantities of books in 20ft containers to larger institutions such as Universities and sending pallets of books to smaller projects such as libraries or community youth organisations. Whenever possible we utilize the Partnerships/Alliances we have built-up over the years to assist with the distribution process within each country, thus minimising our distribution costs.

The majority of our funding is provided by Trusts and Foundations with the remainder coming from Memberships, Donations and Fundraising Events. We are extremely grateful to all our benefactors for their support.

Most of the work is carried out by our team of extremely dedicated Volunteers, supported by two paid office staff and a dedicated fundraiser.

Mission Statement

BOOKS ABROAD promotes literacy, education and understanding, which provide the means of a sustainable escape route from the plight of poverty. We recycle used books by sending them to schools and other institutions in developing countries. We should aspire to meet the worldwide demand for recycled books, whilst maintaining a quality level of service.

Reference and Administrative Details

BOOKS ABROAD is a charitable organisation which operates without financial gain accruing to its Members. Our primary objectives are to promote literacy, education and understanding regardless of the political or religious beliefs of those who require our help.

BOOKS ABROAD is registered as a charity with the Office of the Scottish Charity Regulator and accepted as a charity by the Inland Revenue.

The Registered Scottish Charity Number is: SCO 11359

Address: BOOKS ABROAD
Unit 1
Richmond Avenue Industrial Estate
Rhynie
Huntly
Aberdeenshire AB54 4HJ

Telephone/Fax: 01464 861446

E-mail: info@booksabroad.org.uk

Website: www.booksabroad.org.uk

Opening Hours: Monday – Friday: 10.00am - 3pm.

Staff

General Manager: John Calder BA CA (appointed July 2009)
Project Manager: Dr Gwyneth Endersby (resigned July 2009)
Administrator: Hazel Stephen
Development Officer: Claire Newman MA

Report Author: John Calder

Bankers: Clydesdale Bank
The Square
Huntly
Aberdeenshire
AB54 5AE

CAF Bank Ltd.
25 King's Hill Avenue
West Malling
Kent
ME19 4JQ

Professional Advisors:

Legal: David Black L.L.B.
Peterkins
Solicitors and Estate Agents
Huntly Business Centre
Gordon Street
Huntly
AB54 8FG

Independent Examiner: Peter Bruce CA
Shearer, Bruce & Paterson
Chartered Accountants
9 Carmelite Street
Banff
AB45 1AF

Books Abroad - Report and Accounts 2009

Trustees:

Chairperson: Steve Read
Vice Chairperson: Kathleen Scott
Secretary: Hilary Musgrave
Treasurer: John Calder (resigned July 2009)
Vinay Ruparelia (appointed July 2009)
Other Members: Carol Gray
Jane MacLellan
Edith Todd
Lucy Gunn

Patrons:

Hon President: The Rt Hon Lord Forbes, KBE JP DL
Hon Vice President: Captain C A Farquharson
(Ex Lord Lieutenant of Aberdeenshire)
Patrons: James Naughtie (BBC News and Current Affairs Presenter)
Dr Mairi Hedderwick, (Author and Illustrator)
Steve Robertson (Scotland the What?)
Founder: Keith Brunskill

Chairperson's Report

Looking over the figures for 2009 I realise what a feat it was achieving our output of 35 tonnes considering all the changes that took place within the organisation. After several years of dedicated service Dr Gwyneth Endersby left the charity to pursue a full time post with the Huntly Development Trust. This left us in an unfortunate position of finding someone who could take over the reins in a relatively short period. After consulting the Trustees and OSCR it was agreed that John Calder would step down from the Board of Trustees and become General Manager with immediate effect. His extensive business acumen will enable a full review of all Books Abroad's works and procedures and the introduction of more efficient working practices.

The effects of the economic downturn began to hit the charity in numerous ways. Trust funding remains a concern with many ceasing to support overseas charities, the most notable of these is Lloyds TSB Foundation who have supported us so well in the past. Costs have continued to rise and with our policy of delivering door to door we have noticed considerable increases in the port to door charges in the countries to which we deliver. To combat this we must endeavour to work with other organisations in a mutually gainful manner.

Feedback and impact assessment of our work is also under review to help improve the service we provide. Requests from non bona fide persons/organisations became more apparent during the year however the diligence of the office together with the evolving processes being put in place have helped to root these out from the genuine requests.

Our quest for new volunteers continues as without them Books Abroad would cease to exist. Their time and commitment is admired both by myself and the rest of the board. May I take this opportunity to thank them and all concerned with the charity for their efforts over the last twelve months

Steve Read

Chairperson

24th May 2010

Report of The Trustees for the year ended December 31st 2009

The Trustees (Members of the Management Committee) of BOOKS ABROAD are pleased to present their Annual Report and Financial Statements for the year ended 31st December 2009.

Structure, Governance and Management

BOOKS ABROAD operates as a charity governed by its Constitution and Rules (last revised June 2009), and is administered by a board of Trustees (Management Committee) consisting of four Office Bearers (Chairperson, Vice-Chairperson, Secretary and Treasurer) and no more than eight other members. Management Committee meetings are held monthly with a minimum of five members forming a quorum at such meetings.

Trustees are required to be Members of the charity and are elected at the AGM for a period of three years. Three Trustees shall retire annually and be eligible for re-election at the end of their term of office. New Trustees may be co-opted on a temporary basis, until an AGM is held, at which time, they must be formally elected. The induction of new Trustees is facilitated in-house using SCVO training guidelines.

In terms of organizational structure, the Trustees have delegated the day to day management of BOOKS ABROAD to staff members. However, ultimate responsibility for decision making rests with the Trustees. The General Manager and Development Officer attend the monthly Management Committee meetings to allow regular information sharing and the discussion of issues where guidance and/or a decision of the Trustees is required.

Whilst BOOKS ABROAD is an independent charity, a strong emphasis is placed on strategic Alliances/Partnerships to enable us to pursue our charitable objectives more effectively. An example of such an Alliance during 2009 being our work with The Rotary Clubs of Bhuj and Ghandidam and The British Red Cross.

There is on-going assessment by the Trustees of all major risks to which the charity may be exposed. BOOKS ABROAD considers Health and Safety a priority due to the nature of the operations undertaken, with risk assessment, relevant safeguards and mandatory training in place together with adequate business insurance cover. All equipment (i.e. forklift, electrical, fire prevention) is regularly maintained and tested by appointed external examiners. Segregation of duties is in place as far as is practical to safeguard the charity's assets (equipment, books and incoming funds). Our risk assessment policies and procedures are subject to continuous review and revision.

Objectives, Activities and Achievements

Objectives and Planning

In general terms, the objectives of the charity are to promote and maintain literacy and education in all its branches and at all levels, by any lawful means, in any area of the world where lack of resources would otherwise be an obstacle to its achievement. Book assistance is offered regardless of the political or religious beliefs of those who require help. In order to achieve these objectives, BOOKS ABROAD will aim to re-use, wherever possible, good quality second-hand books and other educational materials received as donations, in order that such materials may have a second life in the hands of the charity's beneficiaries overseas. An integral part of our mission as a charity is that the books are delivered door-to-door, wherever possible, and not door-to-port, in order that the beneficiaries bear no financial burden.

More specifically, BOOKS ABROAD operate a Three Year Planning Cycle, with the objective of providing assistance to all of the educational establishments registered on our database at least once in the three year cycle. The Three Year Plan is prepared in advance and sets out the key objectives to be addressed during the period and a Country Despatch Plan giving the year in which each country will next be addressed.

A detailed Despatch Programme (including Special Projects) and Financial Budget are prepared prior to the commencement of each Financial Year. The Despatch Programme and Budget are carefully monitored throughout the course of the year and "flexed", as necessary, taking political situations, natural disasters, shipping circumstances and funding availability into account.

Historically, the Charity's annual output has been between 35 to 40 tonnes, and is achievable in terms of available book resources and 'manpower'. The main threats to maintaining these output levels are reduced incoming funds (a legacy of the 2008 banking crisis) and the ever-increasing costs of delivering "port to door" in the receiving countries. However, the success of the 2007 Fundraising Campaign and innovative use of Partnerships/Alliances in the receiving countries ensured that there were sufficient funds available to fully achieve the 2009 Despatch Programme.

Despatch Programmes comprise both the regular sending to schools of book parcels and a number of Special Projects which are identified each year. Instead of small book parcels, Special Projects, usually libraries or other community groups, receive larger consignments of carefully chosen boxed books, ranging in size from one pallet-load to a filled 20ft shipping container depending on the nature and size of the project. The aim is to send two full containers per year (one every 6 months) as part of the annual despatch.

Despatch

Total book despatches during 2009 amounted to 35,096 kgs (2008 – 37,488 kgs). This is equivalent to 175,000 books (2008 – 187,500 books). Despatches were worldwide to 153 client organisations in some 32 different countries (2008 – 254 clients in 13 countries)

Region	Countries		Despatches 2009			Despatches 2008		
	31/12/09	Clients 31/12/09	Countries	Clients	Kilos	Countries	Clients	Kilos
Africa	25	1,028	14	104	19,865	8	235	35,986
Asia	15	294	6	27	12,797	4	18	1,494
Eastern Europe	16	76	5	8	586	1	1	8
South America	5	12	2	3	255	0	0	0
Caribbean	5	28	1	2	998	0	0	0
Pacific Basin	9	45	2	6	391	0	0	0
Middle East	2	3	0	0	0	0	0	0
Indian Ocean	2	3	2	3	204	0	0	0
Total	79	1,489	32	153	35,096	13	254	37,488

School Parcels

Of this School Parcels accounted for 11,355 kgs sent as 1,336 small parcels each weighing approximately 8.5 kgs (2008 – 15,309 kgs as 1,801 small parcels).

Region	Despatches 2009			Despatches 2008		
	Countries	Clients	Kilos	Countries	Clients	Kilos
Africa	12	95	8,142	6	214	14,332
Asia	5	19	1,726	3	17	969
Eastern Europe	5	8	586	1	1	8
South America	2	3	255	0	0	0
Caribbean	1	1	51	0	0	0
Pacific Basin	2	6	391	0	0	0
Middle East	0	0	0	0	0	0
Indian Ocean	2	3	204	0	0	0
Total	29	135	11,355	10	232	15,309

Special Projects

Special Projects accounted for the remaining 23,741 kgs (2008 – 22,179 kgs) and were despatched in carefully packed cardboard boxes and palletized for shipping via sea freight containers.

Region	Despatches 2009		Despatches 2008	
	Clients	Kilos	Clients	Kilos
Grenada - Virgin Airways Schools Project	1	947		
India - Rotary Earthquake Rebuild Trust	1	2,357		
Ghana - Hospital	2	502		
Zimbabwe - Library	1	915	1	1,924
Zanzibar - Langoni Secondary School	1	102		
Gambia - Strand School Project	1	359		
Pakistan - Library	1	438		
Sri Lanka - Tamil Association	1	541		
Uganda - University and Colleges	3	9,582		
India - Mundra Port	5	7,735		
Turning Point	1	263		
Malawi - Libraries, Colleges and Universities			9	7,790
Tanzania - Library Services			1	3,667
Uganda - Midmay Paediatric Centre			1	1,043
West Java - Legok Village School			1	525
Namibia - Luderitz Community Library			1	1,097
Kenya - Libraries, Colleges and Universities			8	6,133
Total	18	23,741	22	22,179

Client Feedback

Upon delivery, schools are requested to acknowledge receipt of their parcels and asked to complete and return the Green Feedback Forms, which are enclosed within each parcel, as soon as they have had time to assess the usefulness of the books. This allows us to monitor deliveries and assess the relevance of books sent. Schools are now contacted six months after the dispatch date if no acknowledgement or feedback has been received. As a consequence, feedback assessment can only be performed for the year prior to the accounting year in question.

For 2008 despatches, 46% of clients acknowledged receipt of and/or returned the Green Feedback Forms. This response rate is consistent with previous years (2007 despatches – 44% : 2006 despatches – 48%). Whilst understanding the various difficulties of communication faced by our clients worldwide, the Trustees are disappointed with the response levels currently being achieved.

During 2010 a full and thorough review of the feedback process will be undertaken and a more robust system developed to facilitate timely and meaningful Impact Assessment Processes. In parallel, the existing Client Database will be carefully examined and inactive clients will be archived, after which, the database will then be rebuilt using more current software and hardware.

Below are a few excerpts from the many letters of acknowledgment we received from schools around the world relating to consignments sent during 2008 and 2009:

“The books that I selected from your warehouse last year got here...We have passed on the books that were meant for the rural libraries and most of the selected books are proving to be very popular especially the primary school books. Here in Zimbabwe the schools haven't opened and the library is proving to be very popular with kids who can not go to school because of the political empassé.”

Jevas V Muzuva (Chief Librarian), Bulawayo Public Library, Zimbabwe, 1 February 2009

“We received the consignment in good condition. The students and entire school community are sincerely thankful as the materials are going to be very useful as we move towards attaining our institution millennium goals.”

Mutahi G Maguithi (Principal), Chesewew Boys High School, Kapsowar, Kenya, 2 December 2009

"The books sent by Books Abroad have been found to be very useful. Thank you so very much for the lovely books."

Winifred J Petrie (Principal), Grace Academy for Girls, Dagapur, Siligun, India, 3 October 2008

"Your wonderful gift of books has reduced the shortage of the most needed books in this school. The school and the community has appreciated your gift. Your choice indeed covers most of the areas our curriculum requires us to teach."

Denis David Chimenya (Head Teacher), Ntambanyama Community Day Secondary School, Ntambanyama, Thyoli, Malawi, 13 June 2008

"We received the parcel last Friday at the nearest post-office. It arrived safely. We didn't have to pay any money at the post-office. The books sent will be well used by our Centre. Thank you very much for this good selection made."

Svetlana Vinnik (Director), English Cultural Centre, Vitebsk, Republic of Belarus, 8 December 2008

"Greetings from the students and staff of Presbyterian High School Batibo. We received parcels of books (15 parcels in number) from your organization in March 2009. We were very grateful and displayed the books amongst others and our students gainfully exploited them."

Mbaku Henry Ken (Principal), Presbyterian High School, Batibo, Cameroon, 8 June 2009

Charity Statistics

Volunteers

BOOKS ABROAD is dependant on Volunteers, and their significant contribution is valued highly. All aspects of the despatch process are undertaken by Volunteers. A significant number of our Volunteer Selectors are retired teachers which enhances our ability to select appropriate books specifically for each educational establishment. Volunteers are also crucial to the success of fundraising events such as the annual book sales and plant sale-cum-coffee mornings. Powerpoint presentations on the activities of BOOKS ABROAD are given regularly to local schools, societies and organization and together with the Trustees, Volunteers provide a major contribution. Five of our Volunteers are also actively involved in the governance of BOOKS ABROAD, being Trustees.

BOOKS ABROAD has always been a Volunteer based charity with the commitment of the volunteer-base long-standing. The majority of volunteers help regularly with some having been doing so for over 20 years. Of the 43 volunteers during 2008, eleven did not continue in 2009 and five new volunteers commenced during the course of 2009 giving volunteer numbers of 37 for 2009.

There are currently two main volunteer days per week, Mondays and Wednesdays, normally between the hours of 10am - 3pm. Volunteers may attend either one or both days and work whatever hours they find suitable. Some Volunteers find it more suitable to work at other times and every effort is made to facilitate such variations.

The estimated number of Volunteer hours during 2009 is 4,300 hours compared with 4,700 hours in 2008 (restated). The decrease is a direct result in the reduction in the number of volunteers. Output was not significantly affected by the reduced hours due to increased productivity

Charity Membership

Membership of the charity stands at 170 members for 2009 (2008 – 163 members). The increase of 7 members consists of 12 new members less 5 memberships not renewed.

Book Donations

The receipt of good quality second-hand books is essential to the ongoing operations of BOOKS ABROAD. Non-educational book donations, not matching our criteria for overseas distribution, are sold in our on-site book shop or at various fundraising events such as our annual book sale.

During 2009 we were fortunate to receive new book donations as follows:

CGP - 2,500 copies of business studies, geography and maths revision notes and workbooks.
 British Red Cross - 2,500 first aid manuals.
 Aultbea Press - 53 boxes of fiction.
 Usborne Books - 14 boxes of children's books.
 Oxford Press - 1 pallet (443 kgs) chemistry books.

Total Book donations for the year were 59.3 tonnes (2008 – 56.2 tonnes)

Book Donations	2009	2008
	tonnes	tonnes
Used Books	54.4	45.4
New Books	4.9	10.8
Total Books	59.3	56.2

Recycling

Books Abroad aims to rescue and re-use good-quality used books that may otherwise be disposed of as waste. The books are given a second life by sending them to schools and other educational establishments in developing countries. Badly damaged books, that are unfit for this purpose, are industrially shredded and used by a local riding school as an alternative to straw for horse bedding. During 2009 some 6.0 tonnes of books required shredding (2008 – 3.6 tonnes). This increase reflects both the increased volume and the quality of books received.

Office waste is shredded or recycled accordingly.

Cardboard and other packaging that we are unable to effectively re-use ourselves is recycled.

Financial Report

Despite the continuing depressed economic climate, the financial position of Books Abroad remains relatively strong with Free Reserves of £31,219 at the Balance Sheet date. This represents some 4 months of our total annual expenditures or 9 months of our annual fixed costs. Our reserves policy is reviewed annually and is currently to maintain free reserves of not less than 6 months of annual fixed costs.

Total Incoming Resources for the year amounted to £78,273 (2008 - £81,465) which is broadly similar to last year.

Total Resources Expended for the year amounted to £97,673 (2008 - £97,494). The appointment in July 2009 of a full-time office manager and the capacity building/change management works has resulted in increased costs of some £8k but this has been completely offset by the benefits of the changes introduced during the course of the year as an outcome of the appointment. It is expected that these benefits will continue to accrue in future years.

Total expenditure exceeded income by £19,400 during the year. This together with a reduction in amounts payable to creditors of £11,527 are the main reasons our cash and bank balances have decreased to £48,991 at the Balance Sheet date.

The Trustees expect the adverse economic climate to continue throughout 2010 but that this should not significantly affect us maintaining our current activity levels.

Future Plans

Planned Despatches for 2010

We plan to despatch 36.6 tonnes of books to some 200 clients in 35 countries worldwide during 2010.

School Parcels account for 12.6 tonnes of this total with parcels planned for 185 clients in 34 different countries as follows:

Africa: Algeria, Kenya, Mozambique, Namibia, Nigeria, Mali, South Africa, Swaziland, Uganda.

Asia: Bhutan, India, Kazakhstan, Myanmar, Nepal, Pakistan, Philippines, Indonesia, Uzbekistan.

Eastern Europe: Bulgaria, Georgia, Hungary, Lithuania, Macedonia, Moldova, Poland, Romania, Russia.

West Indies: Dominican Republic, Jamaica, St Lucia.

South Pacific: Solomon Isles, Tonga, Vanuata.

Near East: Palestine.

Special Projects accounts for the remaining 24 tonnes as follows:

Yekepa Youth Club Project

In alliance with the Rotary Club of Guildford and industrial conglomerate Arcelor Mittal. An exciting project to provide resources for the youth of Yekepa town and surrounding villages in the remote north of Liberia.

Mombassa, Sudan

Books Abroad will supply a full container of books to assist various projects identified in the Mombassa area. These include the Chandi Parivar Charitable Trust, the Mustard Seed Project, the Youth for Change organization, Mtwapa Youth Community Projects, two libraries and a number of schools.

Nepal

In addition to supplying school parcels we intend to send pallets of books to two established organizations which operate within Nepal. The Nepal School Trust, a Scottish based charity, which works with schools in the Nawalparasi District and the Organisation for Community, Child and Environmental Development which operates orphanages.

Small Projects

We have identified a number of smaller projects in various countries worldwide and will send one or two pallets of books to each as funds permit.

New Clients

We intend to develop Standard Introduction Packs for sending to prospective new clients. An introduction pack will be sent to each new client at the time of their application to us thus reducing the time delay currently experienced by some new clients as they wait for their place in our 3 year cycle. It will also allow us to monitor receipt and feedback prior to sending a full consignment of books.

Capacity Building and Change Management

This process will continue during 2010 and will focus on the following areas:

- Developing a more robust Impact Assessment process.

- Designing and building a new Client Database.

- Upgrading the IT systems with the installation of a Server and Remote Access facilities.

- Reviewing all existing office procedures and production of an Office Procedures Manual.

Independent Examiner

The Trustees intend to ask Shearer, Bruce and Paterson to undertake the independent examination for the year ending 31st December 2010.

Signed on behalf of the Trustees

**S. Read
Chairperson**

24th May 2010

**V. Ruparelia
Treasurer**

24th May 2010

Scottish Charity Number SCO 11359

**Report by the Independent Examiner
for the year Ended 31 December 2009**

We report on the accounts of the charity for the year ended 31 December 2009 which are set out on pages 14 to 19.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is our responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

Our examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of our examination, no matter has come to our attention:

- 1 which gives us reasonable cause to believe that in any material respect the requirements:
 - (a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - (b) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts RegulationsHave not been met, or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Peter Bruce
Shearer, Bruce & Paterson
Chartered Accountants
9 Carmelite Street
Banff
Aberdeenshire
AB44 1AF**

25th May 2010

BOOKS ABROAD

Statement of Financial Activities For the Year to 31st December 2009

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2009 Funds £	Total 2008 Funds £
Incoming Resources					
Voluntary Income	2	69,614	1,014	70,628	74,799
Fundraising Income	3	7,179		7,179	3,429
Interest Received		466		466	3,237
Total Incoming Resources		77,259	1,014	78,273	81,465
Resources Expended					
	4				
Cost of Generating Funds					
Voluntary Income		7,664		7,664	7,864
Fundraising Activities	5	1,642		1,642	1,822
Total Cost of Generating Funds		9,306		9,306	9,686
Charitable Activities		76,483	4,731	81,214	82,173
Governance Costs		7,153		7,153	5,635
Total Resources Expended		92,942	4,731	97,673	97,494
Net Incoming Resources before Transfers		-15,683	-3,717	-19,400	-16,029
Reconciliation of Funds					
Total Funds brought forward		57,048	9,427	66,475	82,504
Total Funds carried forward		41,365	5,710	47,075	66,475

BOOKS ABROAD

Balance Sheet

As at 31st December 2009

	Notes	2009		2008	
		£	£	£	£
Fixed Assets					
Tangible Assets	9		10,146		11,514
Total Fixed Assets			10,146		11,514
Current Assets					
Debtors	10	81		431	
Cash at bank and in hand		48,991		78,200	
Total Current Assets		49,072		78,631	
Creditors: Amounts falling due within one year	11	12,143		23,670	
Net Current Assets			36,929		54,961
Net Assets			47,075		66,475
The Funds of the Charity	12				
Restricted Income Funds			5,710		9,427
Unrestricted Income Funds			41,365		57,048
Total Charity Funds			47,075		66,475

The Financial Statements on pages 14 to 19 were approved by the Board of Trustees on 5th March 2010 and signed on their behalf.

S. Read
Chairman
24th May 2010

V. Ruparella
Treasurer
24th May 2010

Notes to the Accounts**1. Accounting Policies**

In preparing the accounts the following accounting policies have been complied with:

- a) The accounts have been prepared on the historic cost convention.
- b) The accounts are in accordance with applicable accounting standards, the Charities SORP 2005 (Accounting and Reporting by Charities) and comply with the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006.
- c) Incoming resources are recorded in the accounts when receivable.
- d) Resources expended are included in the accounts on an accrual basis. Irrecoverable VAT is charged to the Statement of Financial Affairs (SOFA) on the same basis as the costs to which it relates. Most expenditure has been directly allocated to the activities appearing in the Statement of Financial Affairs (SOFA). Property rental, insurance, water rates and insurance have been allocated between activities and support on the basis of floor area occupied. Support costs have been allocated on the basis of management estimation of activity.
- e) Assets costing more than £100 are capitalized and all tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost on a straight-line basis over their expected useful lives as follows:

Computer Equipment	Three Years
Office Furniture and Equipment	Three Years
Plant and Machinery	Five Years

2. Voluntary Income Analysis

Source	Unrestricted	Restricted	Total 2009	2008
	£	£	£	£
Trusts and Foundations	51,775	0	51,775	67,892
Donations	17,364	1,014	18,378	6,602
Membership Subscriptions	475	0	475	305
Total	69,614	1,014	70,628	74,799

3. Fundraising Income Analysis

Source	Unrestricted	Restricted	Total 2009	2008
	£	£	£	£
SCHOLAR Challenge	210	0	210	320
Bhuj Trip	2,684	0	2,684	0
Book Shop Sales	2,282	0	2,282	1,426
Others	2,003	0	2,003	1,683
Total	7,179	0	7,179	3,429

4. Resources Expended Analysis

	Voluntary Income £	Fundraising Activities £	Charitable Activities £	Governance Costs £	2009 Total £	2008 Total £
Direct Costs						
Book Collection			3,145		3,145	2,874
Book Despatch			38,961		38,961	41,990
Book Packaging					0	1,859
Book Purchases			6,083		6,083	6,820
Book Storage					0	500
Fundraising		291			291	528
Salaries	7,084				7,084	7,864
Depreciation			2,969		2,969	2,654
Container Usage					0	0
Warehouse Expenses			90		90	379
Electricity		112	1,068		1,180	1,483
Insurance & Water Rates		140	1,345		1,485	1,549
Property Rental		519	4,974		5,493	6,194
Independent Accountant				403	403	350
Other Costs & Overheads			842	664	1,506	1,305
Total Direct Costs	7,084	1,062	59,477	1,067	68,690	76,349
Allocation of Support Costs						
Electricity	2	2	84	24	112	140
Insurance & Water Rates	3	3	105	29	140	146
Property Rental	10	10	390	109	519	585
Depreciation	27	27	1,020	286	1,360	1,119
Salaries	383	383	14,353	4,019	19,138	14,367
Office Expenses	35	35	1,294	362	1,726	2,482
Capacity Building	85	85	3,183	891	4,244	0
Other Costs & Overheads	35	35	1,308	366	1,744	2,306
Total Support Costs	580	580	21,737	6,086	28,983	21,145
Total Resources Expended	7,664	1,642	81,214	7,153	97,673	97,494

Expenditure has been allocated to activity categories using the methods described in Note 1d.

5. Resources Expended - Fundraising Activities

	Direct Costs £	Support Costs £	Total 2009 Costs £	Total 2008 Costs £
Book Shop Sales	771	290	1,061	1,083
Others	291	290	581	739
Total	1,062	580	1,642	1,822

6. Analysis of Employee Costs

	2009	2008
Costs	£	£
Office Salaries	19,138	14,367
Commissions	7,084	7,864
Total	<u>26,222</u>	<u>22,231</u>
Employees		
Full-time Office Staff	1	0
Part-time Office Staff	1	2
Development Officer	1	1
Total	<u>3</u>	<u>3</u>

Part-time office staff numbers reduced to one in July 2009 at which time a full-time General Manager was engaged on a self-employed basis.

The Development Officer works from home and is self-employed. She is responsible for generating incomes from Trusts and Foundations and is remunerated on a commission basis.

7. Related Party Transactions

Trustees received no remuneration during the year 2009 (2008 - £nil).

Three Trustees were reimbursed for expenditures of £690 incurred on behalf of the Charity during the year (2008 - Three Trustees reimbursed £399).

8. Independent Examiner's Fee

A provision of £400 (2008 - £400) has been accrued at the Balance Sheet date to meet the cost of the Independent Examiner's fees.

9. Tangible Fixed Assets

	Plant & Machinery	Furniture & Equipment	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1st January 2009	13,270	1,932	1,427	16,629
Disposals	0	0	0	0
Additions	1,576	0	1,385	2,961
As at 31st December 2009	<u>14,846</u>	<u>1,932</u>	<u>2,812</u>	<u>19,590</u>
Depreciation				
As at 1st January 2009	2,654	1,510	951	5,115
Disposals	0	0	0	0
Charge for the Year	2,969	422	938	4,329
As at 31st December 2009	<u>5,623</u>	<u>1,932</u>	<u>1,889</u>	<u>9,444</u>
Net Book Value				
At 1st January 2009	10,616	422	476	11,514
At 31st December 2009	<u>9,223</u>	<u>0</u>	<u>923</u>	<u>10,146</u>

10. Analysis of Debtors

	31st December 2009	31st December 2008
	£	£
Deposits	0	350
Prepayments	81	81
Total Debtors	81	431

11. Analysis of Creditors

	31st December 2009	31st December 2008
	£	£
Trade Creditors	6,698	14,612
Other Creditors and Accruals	5,445	9,058
Total Creditors	12,143	23,670

12. Analysis of Movement in Funds

	Opening Resources £	Incoming Resources £	Outgoing Resources £	Transfers £	Closing Balance £
Restricted Funds					
Capacity Building (a)	5,927		1,017		4,910
India (b)	2,700	449	3,149		0
Albania (c)	500				500
Sierra Leone (c)	300				300
Belarus (d)		35	35		0
Zambia (d)		130	130		0
Malawi (d)		400	400		0
Total Restricted Funds	9,427	1,014	4,731	0	5,710
Unrestricted Funds					
Fixed Assets	11,514	2,961	4,329		10,146
Free Reserves	45,534	74,298	88,613		31,219
Total Unrestricted Funds	57,048	77,259	92,942	0	41,365
Total Charity Funds	66,475	78,273	97,673	0	47,075

The following notes give details of the restricted funds shown above:

- a) The Capacity Building funds were received from Lloyds TSB to assist with expenditures relating to Capacity Building and Organisational Review.
- b) The India funds were fully utilised during the year sending School Parcels and a Special Project.
- c) The Albania and Sierra Leone funds remain to be utilised.
- d) The Belarus, Zambia and Malawi monies were received and utilised during the year and were restricted to costs associated with sending books to each of these countries.

Acknowledgments

Donations of funds during the year from the following Foundations and Trusts are gratefully acknowledged:

The Alchemy Foundation	Matthew Hodder Charitable Trust
H B Allan Charitable Trust	The Jane Hodge Foundation
The Nancy Bateman Trust	The Kobler Trust
The Bisgood Charitable Trust	Sir James Miller Edinburgh Trust
A & S Burton 1960 Charitable Trust	The Mr & Mrs J T Morgan Foundation
Christadelphian Samaritan Fund	The Netherdale Trust
Roger and Sarah Bancroft Clark Char. Trust	The Rest-Harrow Trust
Cumber Family Charitable Trust	G & H Roberts Community Trust
The Cole Charitable Trust	Mrs L D Rope Third Charitable Settlement
The Craignish Trust	The Rowan Trust
Gilbert & Eileen Edgar Foundation	Davis Rubens Charitable Trust
The Farthing Trust	The Rufford Maurice Laing Foundation
Sydney E Franklin Deceased's New 2nd Charity	The Ryklow Charitable Trust
Gordon Fraser Charitable Trust	Rita & David Slowe Charitable Trust
The Hugh Fraser Foundation	The Souter Charitable Trust
The Fulmer Charitable Trust	The Eric Stonehouse Trust
The Harbour Foundation	Thornton Foundation
Harford Charitable Trust	The Weinstein Foundation
Henderson Trust	Garfield Weston Foundation
The Hillcote Trust	

The following have made a specific contribution to our activities during the year and we extend our grateful thanks to them.

Blythswood Care	British Red Cross	Du Vien Trang	Scotscoup
CGP Publishers	Usborne Ltd.		
Rotary Club of Bhuj, India		Rotary Club of Ghandidham, India	
Virgin Atlantic Airways			

Finally, we thank all our volunteers and other helpers for their valuable support during 2009.